

Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 20, 2019

Town of Benton
ATTN: Board of Selectmen
506 Coventry Road
Benton, NH 03785-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Benton's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Benton achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Benton is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4. a-c. Current Use. All samples are missing the A-10 application. Samples # 1,2,4-12, and 16 are unable to show if recreation discount is correctly applied. Samples #1-3, 5, 6, and 9-16 are missing original maps.

ASB III, C. 1.a. Credits. Three samples are not approved and signed by the assessor. One sample was not reviewed since 2003, and one sample was missing the file. Two samples also had DD-214's in the file which should be returned.

ASB III, C. 1.b. Exemptions. One sample had no qualification documentation. One sample had no file, and one was not signed by the assessor.

ASB III, C. 2. and 3. Religious, Educational, and Charitable Exemptions. No form A-9 applications were filed for either sample, which are religious exemptions.

Attached please find the Department's worksheets indicating areas that should be addressed.

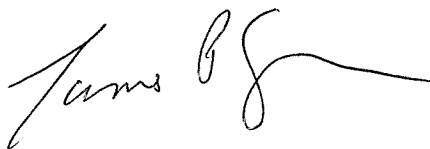
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

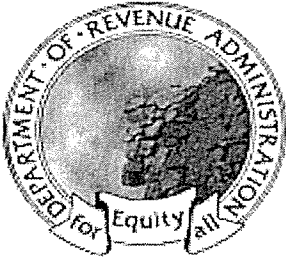
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Benton

Total Sample Size

B4a

B4b

B4c

16

Samples with Errors

16

0

0

Samples without Errors

0

16

16

Percent of Samples without Errors (Minimum 85%)

100%

100.00%

100.00%

Municipality of Benton in the category of Application of CURRENT USE:

Met Standard
Did Not Meet Standard

B4a

B4b

B4c

X

X

X

Comments:

DRA Appraiser Signature:

Vicky Ayer

Date:

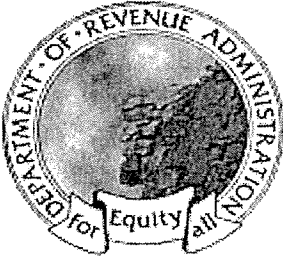
11/1/2018

DRA Supervisor Initials:

PCB

Date:

12/17/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

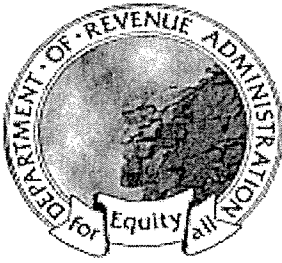
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

| | |
|--|---|
| Name of Municipality: Benton | Date of Review: 11/1/2018 |
|--|---|

Current Use RSA 79-A

| Sample Number | Parcel ID: | a | | | | b | c | Results: |
|---------------|----------------------|--|--|--|--|---|--|-----------------------|
| | | (i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u> | (ii) <u>Recreational discount being correctly applied</u> | (iii) <u>Original site Map outlining current use categories or equivalent</u> | (iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u> | <u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u> | <u>All municipality's current use assessments comply with CUB 304 value ranges</u> | |
| 1 | 000001-000068-00000A | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 2 | 000001-000100-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 3 | 000001-000116-000000 | No | Yes | No | Yes | N/A | Yes | Did Not Meet Standard |
| 4 | 000001-000118-000000 | No | No | Yes | Yes | N/A | Yes | Did Not Meet Standard |
| 5 | 000002-000006-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 6 | 000002-000051-000000 | No | No | No | Yes | Yes | Yes | Did Not Meet Standard |
| 7 | 000002-000051-00000E | No | No | Yes | Yes | Yes | Yes | Did Not Meet Standard |
| 8 | 000003-000002-000000 | No | No | Yes | Yes | N/A | Yes | Did Not Meet Standard |
| 9 | 000003-000011-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 10 | 000003-000012-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

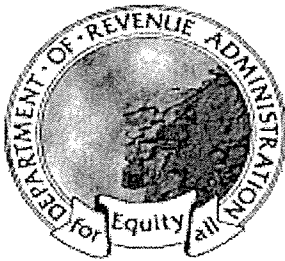
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

| | |
|--|---|
| Name of Municipality: Benton | Date of Review: 11/1/2018 |
|--|---|

Current Use RSA 79-A

| Sample Number | Parcel ID: | a | | | | b | c | Results: |
|---------------|----------------------|--|--|--|--|---|--|-----------------------|
| | | (i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u> | (ii) <u>Recreational discount being correctly applied</u> | (iii) <u>Original site Map outlining current use categories or equivalent</u> | (iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u> | <u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u> | <u>All municipality's current use assessments comply with CUB 304 value ranges</u> | |
| 11 | 000003-000015-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 12 | 000003-000017-000000 | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |
| 13 | 000004-000003-000000 | No | Yes | No | Yes | N/A | Yes | Did Not Meet Standard |
| 14 | 000004-000006-000000 | No | Yes | No | Yes | N/A | Yes | Did Not Meet Standard |
| 15 | 000005-000010-000000 | No | Yes | No | Yes | Yes | Yes | Did Not Meet Standard |
| 16 | 000006-000007-00000B | No | No | No | Yes | N/A | Yes | Did Not Meet Standard |



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

| | |
|--|---|
| Name of Municipality: Benton | Date of Review: 11/1/2018 |
|--|---|

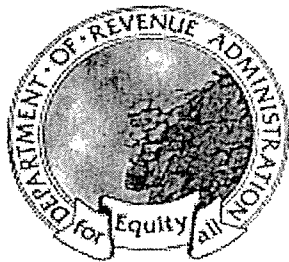
Current Use RSA 79-A

| | a | | | | | b | c | |
|----------------------|-------------------|---|---|---|---|---|--|-----------------|
| <u>Sample Number</u> | <u>Parcel ID:</u> | <u>(i)</u> <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u> | <u>(ii)</u> <u>Recreational discount being correctly applied</u> | <u>(iii)</u> <u>Original site Map outlining current use categories or equivalent</u> | <u>(iv)</u> <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u> | <u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u> | <u>All municipality's current use assessments comply with CUB 304 value ranges</u> | <u>Results:</u> |
| | | | | | | | | |

Comments:

Samples #1-16 had no A-10 Application on file. Samples #1, 2, 4-12 and 16 are unable to show if recreation discount is correctly applied. Samples #1-3, 5, 6, and 9-16 are missing the original maps.

| | | | |
|---------------------------------|------------|--------------|-----------|
| DRA Appraiser Signature: | Vicky Ayer | Date: | 11/1/2018 |
| DRA Supervisor Initials: | PB | Date: | 12/17/19 |



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

| | |
|-----------------------|--------|
| Name of Municipality: | Benton |
|-----------------------|--------|

| | |
|---|-------|
| Total Parcels Sampled | 14 |
| Unacceptable Samples | 5 |
| Acceptable Samples | 9 |
| Percent of Acceptable Samples (Minimum 95%) | 64.3% |

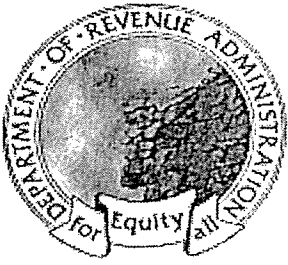
Municipality of Benton In the Category of CREDITS:

| | |
|-----------------------|-------------------------------------|
| Met Standard | <input type="checkbox"/> |
| Did Not Meet Standard | <input checked="" type="checkbox"/> |

Comments:

| |
|--|
| |
|--|

| | | | |
|--------------------------|------------|-------|----------|
| DRA Appraiser Signature: | Vicky Ayer | Date: | 12/17/19 |
| DRA Supervisor Initials: | PIB | Date: | 12/17/19 |



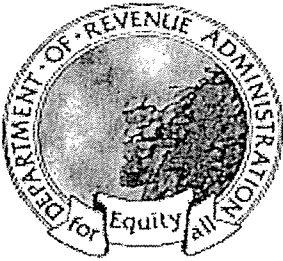
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

| | | | |
|------------------------------|--------|------------------------|-----------|
| Name of Municipality: | Benton | Date of Review: | 11/1/2018 |
|------------------------------|--------|------------------------|-----------|

| Sample Number | Parcel ID | Credit Type | <u>Application</u> <u>Timely filed,</u> <u>completed,</u> <u>and signed by</u> <u>the applicant.</u> | <u>Application</u> <u>Approved by</u> <u>the Assessor</u> <u>(s)</u> | <u>If applicant is</u> <u>listed under a</u> <u>trust, is a PA-</u> <u>33 Form filed</u> | <u>Year</u> <u>Last Review</u> | Results |
|---------------|----------------------|------------------|--|---|---|-----------------------------------|-----------------------|
| 1 | 000001-000028-000000 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 2 | 000001-000036-000000 | Surviving Spouse | Yes | No | N/A | 2014 | Did Not Meet Standard |
| 3 | 000001-000037-000000 | Total Disability | Yes | Yes | N/A | 2011 | Met Standard |
| 4 | 000001-000039-000000 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 5 | 000001-000065-000000 | Veteran's | Yes | No | N/A | 2014 | Did Not Meet Standard |
| 6 | 000001-000078-000000 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 7 | 000001-000097-00000A | Veteran's | Yes | Yes | N/A | 2007 | Met Standard |
| 8 | 000001-000097-00000A | Total Disability | Yes | Yes | N/A | 2007 | Met Standard |
| 9 | 000001-000104-000000 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 10 | 000001-000109-000000 | Veteran's | Yes | Yes | N/A | 2003 | Did Not Meet Standard |
| 11 | 000001-000129-000001 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 12 | 000002-000004-000000 | Veteran's | Yes | Yes | N/A | 2014 | Met Standard |
| 13 | 000002-000022-000000 | Veteran's | Yes | No | N/A | 2015 | Did Not Meet Standard |
| 14 | 000003-000008-000000 | Veteran's | No | No | No | 2014 | Did Not Meet Standard |



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

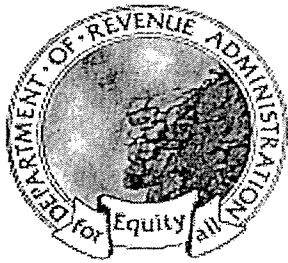
| | | | |
|-----------------------|--------|-----------------|-----------|
| Name of Municipality: | Benton | Date of Review: | 11/1/2018 |
|-----------------------|--------|-----------------|-----------|

| Sample Number | Parcel ID | Credit Type | Application Timely filed, completed, and signed by the applicant. | Application Approved by the Assessor (s) | If applicant is listed under a trust, is a PA-33 Form filed | Year Last Review | Results |
|---------------|-----------|-------------|---|--|---|------------------|---------|
|---------------|-----------|-------------|---|--|---|------------------|---------|

Comments:

Samples #2, 5 and 13 not approved and signed by assessor. Sample#10 not reviewed since 2003. Sample #14 file not located-removed due to trust, still receiving credit. Samples #3 and #4 have DD-214 in files which should be returned or destroyed.

| | | | |
|--------------------------|------------|-------|-----------|
| DRA Appraiser Signature: | Vicky Ayer | Date: | 11/1/2018 |
| DRA Supervisor Initials: | PTB | Date: | 12/17/19 |



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

| | |
|-----------------------|--------|
| Name of Municipality: | Benton |
|-----------------------|--------|

| | |
|---|------|
| Total Parcels Sampled | 3 |
| Unacceptable Samples | 3 |
| Acceptable Samples | 0 |
| Percent of Acceptable Samples (Minimum 95%) | 0.0% |

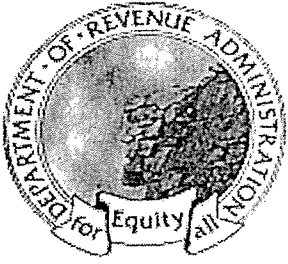
Municipality of Benton in the category of EXEMPTIONS:

| | |
|-----------------------|-------------------------------------|
| Met Standard | <input type="checkbox"/> |
| Did Not Meet Standard | <input checked="" type="checkbox"/> |

Comments:

| |
|--|
| |
|--|

| | | | |
|--------------------------|------------|-------|----------|
| DRA Appraiser Signature: | Vicky Ayer | Date: | 12/12/19 |
| DRA Supervisor Initials: | PB | Date: | 12/17/19 |



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality:

Benton

Date of Review:

11/1/2018

| <u>Sample Number</u> | <u>Parcel ID:</u> | <u>Exemption Type:</u> | <u>Application Completed, timely filed, and signed by the applicant</u> | <u>Application Approved by the Assessor</u> | <u>Proper Documentation supplied</u> | <u>If Applicant is listed under a trust, is a PA-33 Form filed</u> | <u>Is applicant receiving the proper amount of exemption, per age group, as voted</u> | <u>Year Last Review</u> | <u>Results:</u> |
|----------------------|-------------------|------------------------|---|---|--------------------------------------|--|---|-------------------------|-----------------------|
| 1 | 1-10-a | Elderly | Yes | Yes | No | N/A | Yes | 2018 | Did Not Meet Standard |
| 2 | 1-129-2 | Disabled | No | No | No | | No | | Did Not Meet Standard |
| 3 | 1-62 | Elderly | Yes | No | Yes | N/A | Yes | 2017 | Did Not Meet Standard |

Comments:

Sample # 1 no documentation supplied for qualification. Sample #2 -file not located. Sample #3 - application is not approved by the assessor.

DRA Appraiser Signature:

Vicky Ayer

Date:

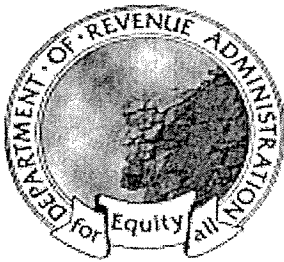
11/1/2018

DRA Supervisor Initials:

PTB

Date:

12/17/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, AND CHARITABLE
EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 2. and 3.

Name of Municipality:

Benton

| | C2 | C3 |
|---|------|----|
| Total Sample Size | 2 | 0 |
| Unacceptable Samples | 2 | 0 |
| Acceptable Samples | 0 | 0 |
| Percent of Acceptable Samples (Minimum 95%) | 0.0% | |

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Benton

In the Category of REL., EDUC., CHAR. EXEMPTIONS

| | C2 | C3 |
|-----------------------|----|----|
| Met Standard | | |
| Did Not Meet Standard | X | |

Comments:

DRA Appraiser Signature:

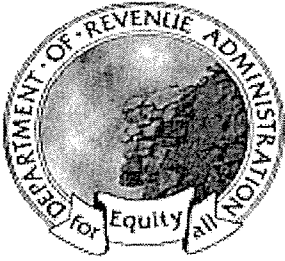
Vicky Ayer

Date: 12/17/19

DRA Supervisor Initials:

PA

Date: 12/17/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

| | |
|------------------------------|---------------------------|
| Name of Municipality: Benton | Date of Review: 11/1/2018 |
|------------------------------|---------------------------|

RSA 72 :23 III, IV, V and VI

| Sample Number | Parcel ID: | Religious | Educational | Charitable | | Annually reviewed per RSA 74:2 | Results |
|---------------|----------------------|---|--|---|--|--------------------------------|-----------------------|
| | | A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III | A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV | A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V | A BTLA Form A-12 filed before June 1, per RSA 72:23 VI | | |
| 1 | 000001-000049-000000 | No | | | | No | Did Not Meet Standard |
| 2 | 000001-000058-000000 | No | | | | No | Did Not Meet Standard |

Comments:

No form A-9 Applications were filed for either sample.

| | | | |
|--------------------------|------------|-------|-----------|
| DRA Appraiser Signature: | Vicky Ayer | Date: | 11/1/2018 |
| DRA Supervisor Initials | AB | Date: | 12/17/19 |